IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE FIRST DAY OF FEBRUARY
TWO THOUSAND AND SIX

PRESENT

THE HON'BLE SRI JUSTICE BILAL NAZKI

and
THE HON'BLE SRI JUSTICE D.APPA RAO

–

WRIT PETITION No.477 of 1996

Between:

Society of Catechist Sisters of St.Ann

Kumarpally, Hanamkonda,

Warangal District, 506001, rep. by its Chairman,

Eliza Gopu, D/o.Inna Relddy, aged 56 years,

Occ: Chairman, R/o.Kumarpally, Hanamkonda,

Warangal District.

..... PETITIONER

AND

The Commissioner,

Nalgonda Municipality, Nalgonda Town, Nalgonda District.

.....RESPONDENTS

ORDER: **(Per Hon'ble Sri Justice Bilal Nazki,)**

This Writ petition is pending from the year 1996. Counter has not been filed so far. The learned Counsel for the respondent does not even care to appear although the case appears to be under the caption 'for dismissal'. The matter was heard on 28-01-2005. Then, the learned Counsel for the petitioner alone was present.
The case was adjourned after hearing the learned the Counsel for the petitioner to enable the Counsel for the respondent to appear. Again the case came up on 31-1-2006. Then, neither the petitioner's counsel appeared nor the respondent's counsel.
Today also, nobody represents the respondents.

The case of the petitioner is that the building for which the demand has been created under the provisions of the Taxation and Finance Rules of Andhra Pradesh Municipalities Act, 1965 (for short 'the Act'), is exempt in terms of Section 88 of the Act, because the building has been constructed by a charitable society and it is running a school and imparting education in Telugu Medium up to 10th class, and the school is not being run on commercial lines but is serving the cause of primary education.

Section 88 (bb) lays down as under:

> Section 88. General Exemptions:-
>
> (1) The following buildings land lands shall be exempt from the property tax:-
>
> (bb) Educational institutions upto 10th class, the buildings of which are donated by charitable institutions or Philonthropists, or which are depending on the grant-in-aid by the Government for the maintenance and such other educational institutions which are not running purely on commercial lines, but serving the cause of primary education which the Government may consider from time to

time.”

Since there is no contest from the other side, therefore, the factual assertions made in the writ petition are taken to be true, and as such, it appears that the case of the petitioner is covered by Section 88 (bb) of the Act, and the building is exempt from payment of tax.

Writ petition is, accordingly, allowed, and the impugned demand notice bearing No.01746, dated 07-10-1995 is quashed. No costs.

(Bilal Nazki, J)

1st February, 2006

(D.Appa Rao, J)

LUR